

WISCONSIN LEGISLATIVE COUNCIL STAFF

RULES CLEARINGHOUSE

Ronald Sklansky
Director
(608) 266-1946

Richard Sweet
Assistant Director
(608) 266-2982



David J. Stute, Director
Legislative Council Staff
(608) 266-1304

One E. Main St., Ste. 401
P.O. Box 2536
Madison, WI 53701-2536
FAX: (608) 266-3830

CLEARINGHOUSE RULE 96-131

Comments

[NOTE: All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Revisor of Statutes Bureau and the Legislative Council Staff, dated October 1994.]

2. Form, Style and Placement in Administrative Code

a. The introductory clause of Clearinghouse Rule 96-131 should be redrafted. The introductory clause should contain the subject matter of the rule, an enumeration of all the Administrative Code sections treated by the rule and the nature of the treatment. [See s. 1.02 (1), Manual.]

b. In the treatment clauses of Clearinghouse Rule 96-131, references to sections and chapters should be deleted. [See the examples in s. 1.04 (2), Manual.]

c. The department should consider renumbering ss. Tax 20.11 to 20.19 to be ss. Tax 20.01 to 20.09.

d. The treatment clauses of SECTIONS 7 and 8 of the rule can be combined to read: “SECTION 7. Tax 20.14 (1) (a) is renumbered Tax 20.14 (1) (a) 1. and is amended to read:”. Also, it is not necessary to show amendments to titles to sections and subunits by the use of strike-throughs and underscores. [See s. 1.04 (2) (a) 2. and (3) (c), Manual, and the amendment to the title of s. Tax 20.15 (1).]

e. In the second sentence of s. Tax 20.14 (1) (a) 1., the word “certification,” stricken through, should precede the word “precertification” and the word “precertification” should be underscored. In addition, because the term “precertification date” is undefined, it is suggested that it be replaced with the phrase “certification date of the precertification year.”

f. In the last sentence of s. Tax 20.14 (1) (a) 1., the reference to “subd.” should be replaced with the word “subdivision.” In addition, the term “subpar.” in s. Tax 20.14 (1) (a) 2. b. should also be spelled out. [See the examples in s. 1.07 (2), Manual.]

g. Because the reference in the second-to-the-last sentence of s. Tax 20.15 (4) (c) 1. a. to “par. (e)” is to a paragraph in sub. (1), the term “sub. (1) (e)” should be substituted for the reference to “par. (e).”

h. In s. Tax 20.15 (5), the word “~~Each~~” should be placed at the beginning of the sentence and the word “each” should be underscored. [See s. 1.06 (3), Manual.]

5. Clarity, Grammar, Punctuation and Use of Plain Language

a. The term “precertification year” in s. Tax 20.11 (8m) would be clearer if drafted in a manner similar to the following:

“Precertification year” means the first year in each 5-year cycle for filing claims for lottery credits, beginning with 1996.

b. In s. Tax 20.14 (3), the word “shall” should be substituted for the word “must” and it is suggested that the phrase “the county treasurer or the city treasurer if the property is located in a city that collects taxes under s. 74.87, Stats.” be substituted for the term “the treasurer administering the credit.”

c. The word “for” should be stricken through in the last sentence of s. Tax 20.15 (1) (e).

d. In s. Tax 20.15 (4) (c) 1. a., it is suggested that the phrase “the treasurer with whom applications for credits are filed under s. Tax 20.14 (1) (a) 1.” be substituted for the phrase “the treasurer under sub. (1).”

e. Section Tax 20.15 (4) (c) 1. b. would be clearer if drafted in a manner similar to the following:

b. “Interim years.” By May 1st of each year other than a precertification year, the treasurer with whom claims for credits are filed under s. Tax 20.14 (1) (a) 1. shall file with the department a report of all claims made under s. Tax 20.14 (1) (a) 2. for that year’s lottery credit. The report shall contain the parcel numbers, property addresses or other descriptions of property for which claims were filed and the name and mailing address of the person to whom the property tax bill for that property was mailed. The report shall be in computer readable format. By March 1st of the following year, the treasurer shall file with the department a report of all claims for the previous year’s lottery credit, including claims made under s. Tax 20.14 (1) (a) 2., claims made in a precertification year that were valid for the previous year and late claims that were made for lottery credits for the previous year.